(This replaces the Impartial Analysis previously posted on July 25, 2016)

Impartial Analysis of Measure ____

Christian Bettenhausen. Assistant City Attorney

If approved by a majority of voters, this measure would adopt an ordinance imposing a one percent (1%) transactions and use tax in the City of Westminster. This tax would operate for a period of six years.

This transactions and use tax was placed on the ballot by the Westminster City Council on June 22, 2016. The tax would be administered for the City by the State Board of Equalization, which also administers state and local sales and use taxes. Generally, the tax would be applied in the City along with existing state and local sales and use taxes. With respect to sales and leases of vehicles, vessels and aircraft, the transactions and use would apply not based on the point of sale, but on the location where the vehicle, vessel or aircraft will be registered.

All proceeds of the tax would be placed in the City's general fund, except for any administrative expenses of the State Board of Equalization. The funds are available to the City for any lawful municipal purpose.

The measure requires an independent annual financial audit of the revenue generated by this measure and how the revenue is used. The measure also requires an annual community report be created and provided to every Westminster household. This report will detail how much revenue is being generated and how funds are being used. Finally, the measure requires the City Council to appoint an oversight committee that will convene twice a year to review and discuss the use of the revenue generated by this measure.

Collection of the tax would begin on the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance by both the voters and by the City Council.

A "yes" vote is a vote in favor of authorizing the transactions and use tax for a period of six years. A "no" vote is a vote against authorizing the transactions and use tax.

The above statement is an impartial analysis of Measure ____. If you desire a copy of the measure, please call the Office of the City Clerk at 714-548-3174 and a copy will be mailed at no cost to you.